



MISTG Memo No. 01 - 2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

TO : ASSISTANT COMMISSIONER
ALL DEPUTY COMMISSIONERS
ALL DISTRICT and SUPPORT COLLECTORS
ALL OTHERS CONCERNED

FROM : *[Signature]*
ATTY. KRIDEN F. BALGOMERA
OIC-Deputy Commissioner, MISTG

SUBJECT : Updated Excise Tax Rates on Cigar and Cigarette Products Pursuant to Republic Act No. 11346

DATE : January 03, 2024



BOC-07-02136

Please be informed that the updating of Excise Tax rate for year 2024 of the following products has been implemented in E2M system pursuant to Republic Act No. 11346 effective **January 04, 2024**:

Description	Classification	Tax Rate
Cigarettes packed by hand	2402.20.10 2402.20.20	Php 63.00 per pack
Cigarettes packed by machine	2402.20.90 2402.90.20	Php 63.00 per pack
Cigar Ad Valorem Tax Specific Tax	2402.10.00 2402.90.10	20% of NRP Php 7.749
Unmanufactured Tobacco	2401, 2403.11, 2403.19, 2403.91, 2403.99.10, 2403.99.30, 2403.99.40, 2403.99.90	Php 2.70
Chewing Tobacco	2403.99.50	Php 2.31

Note: Due to systems limitation, Ad Valorem Tax for Cigar is computed manually since it depends on the Net Retail Price (NRP).

For your information.

